

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



04048022

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

1-32240

CERTMYS

NYSE

October 22, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 - STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

OCT 22 2004

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, NEENAH PAPER, INC., Common Stock, par value \$0.01 per share and Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 10/A (Amendment No. 2) received on October 22, 2004. Tentative listing date - Not yet determined.

Sincerely,

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